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A bill to be en
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Sept 11, 1862 1st Cong 2 sess.

[HOUSE BILL, No.]

HOUSE.—Sept. 11, 1862. Read first and second times, made special order after Exemption Bill, from day to day until finished, and ordered to be printed.

[By Mr. KENNER.]

A BILL

To be entitled “An Act to Raise Revenue.”

1 SECTION 1. *The Congress of the Confederate States of*
2 *America do enact*, That on the first day of January,
3 1863, there shall be levied and assessed on each person,
4 resident in the Confederate States, for the support of
5 the government and the defence of the country, the fol-
6 lowing tax, to-wit: one-fifth of the value of all the
7 wheat, corn, rice, rye, oats, potatoes, hemp, flax, peas,
8 beans, barley, hay, wool, rosin, tar, pitch, turpentine,
9 cotton, sugar, molasses, and tobacco, produced by him
10 in those States, during the previous calendar year ; also,
11 one-fifth of the value of the increase for the preceding
12 calendar year, of the horses, asses, cattle, sheep, and
13 swine ; and also, one-fifth of the profits made in the pre-

14 ceding calendar year, by the feeding of swine, sheep,
15 cattle, or mules ; also one-fifth of each persons yearly
16 income, for the preceding calendar year, from all sources
17 whatever, except from the sources hereinbefore described,
18 and except from the interest on Confederate Bonds, Cer-
19 tificates, or Treasury Notes : *Provided*, That said tax so
20 levied and assessed, shall be due and payable on the first
21 day of April, 1863 : *Provided further*, That foreigners,
22 resident within the Confederate States, shall not be re-
23 quired to pay, except from the aforesaid articles produced
24 by, or for them, or from incomes or profits derived from
25 business conducted by them within those States ; nor
26 shall any tax be levied upon the products of residents,
27 where the total value of such products, during said year,
28 is less than five hundred dollars, nor shall any tax be
29 levied upon the income of residents, where the total
30 value of such income is less than five hundred dollars.

1 SEC. 2. And, inasmuch as the collection of said tax
2 may be impracticable in certain districts, now invaded,
3 or which may hereafter be held and possessed by the
4 enemy, and to the end that the burden of taxation,
5 hereby imposed, for the common defence, may be equal

6 and uniform, there shall be delivered by the collectors
7 hereafter provided for, to each person paying the tax
8 levied by this act, a receipt for the amount paid, and
9 said collectors shall make due return to the Secretary of
10 the Treasury, of all collections made by him, specifying
11 the amount paid by each tax-payer, and when paid, and
12 upon such return the said Secretary shall issue to each
13 tax-payer, a bond of the Confederate States, to be termed
14 "Income Tax Bonds," to bear six per cent interest per
15 annum, payable annually, the principal to be paid at ten
16 years after date, or any time thereafter within thirty years
17 after their respective dates, at the pleasure of the gov-
18 ernment; but no receipt or bond founded thereon, shall
19 be issued in sums less than thirty dollars each, and no
20 such receipt or bond, shall issue for any fraction of ten
21 dollars, and whenever the amount of any tax shall give
22 a fraction over a multiple of ten, the tax-payer may, at
23 his choice, abandon such fractional excess, or obtain a
24 receipt and bond, by paying into the Treasury the
25 amount necessary to increase said fractional excess to
26 ten dollars.

1 SEC. 3. The Secretary of the Treasury shall, under

2 the direction of the President, appoint in each State a
3 Board of Appraisers, to consist of three persons, to be
4 paid an annual salary of five hundred dollars each, who
5 shall fix the prices of the aforesaid articles in that State
6 and in the several parts thereof, under such regulations
7 as he may prescribe ; and each State shall constitute a
8 tax division, for the purposes of this Act, and shall be
9 under the jurisdiction of a Chief Collector, to be ap-
10 pointed by the Secretary of the Treasury, under the
11 direction of the President, whose duties shall be pre-
12 scribed by the Secretary of the Treasury, and for all ser-
13 vices rendered by him, shall receive an annual salary of
14 two thousand dollars. And the Chief Collector in each
15 State shall appoint Deputy Collectors in such sub-divi-
16 sion of the State as he may find convenient and necessary
17 under the direction of the Secretary of the Treasury,
18 whose duty it shall be to ascertain the amount to be paid
19 by each individual or person within his district, and who
20 shall collect the tax and exchange the Bonds for the
21 same, under such regulations as the said Secretary may
22 prescribe. Each of said receivers shall be entitled to a
23 commission of per cent. on the amount collected,

24 as compensation for his services ; provided no amount
25 received by any one collector shall exceed twelve hun-
26 dred dollars.

1 SEC. 4. The said collectors and deputy collectors are
2 hereby authorized to require all persons, within their
3 respective districts, owning, possessing, or having the
4 care and management of any property, yielding any of
5 the products, or articles taxed by the provisions of this
6 act, and of all persons, receiving for himself, or others,
7 any income from any source whatever, a true and correct
8 statement, under oath, and such collector is hereby au-
9 thorized to administer such oath, of the quantities and
10 amounts of such products or incomes, with a view of
11 assessing said products and incomes, as provided by this
12 act.

1 SEC. 5. If any person shall not be prepared to exhibit
2 a written list, when required, and shall consent to disclose
3 the particulars of taxable property, income and produce,
4 provided for in this act, and owned and possessed by him,
5 or under his care and management, then it shall be the
6 duty of the officer to make the list, which being distinct-
7 ly read and assented to, shall be binding on such person.

1 SEC. 6. Each collector and deputy collector before en-
2 tering upon the duties of his office, shall give bond, in
3 such sum as shall be prescribed by the Secretary of the
4 Treasury, with sufficient sureties, and shall take an oath,
5 faithfully to execute the duties of his office, and that he
6 will support and defend the Constitution of the Confede-
7 rate States.

1 SEC. 7. The Secretary of the Treasury is authorized to
2 establish regulations, suitable and proper to carry this
3 act into effect, which regulations shall be binding on all
4 officers ; the said Secretary may also frame instructions,
5 as to all details, which shall be obligatory upon all parties
6 embraced within the provisions of this act. He may also
7 correct all errors in assessments, valuations, and tax lists,
8 or in the collection thereof in such form, and upon such
9 evidence as the said Secretary may approve.

1 SEC. 8. If any person subject to the payment of a tax,
2 under the provisions of this act, shall fail or refuse to
3 furnish to the collector at the time prescribed by him, a
4 list of his produce, income and property, subject to tax-
5 ation under this act, and to swear to the correctness of
6 the same, such person shall be liable to a double tax, and

7 the collector shall proceed to collect the same, as in the
8 case of other defaulting tax-payers.

1 SEC. 9. If any person liable to the payment of taxes
2 under this act, shall fail or refuse to pay the amount
3 thereof, on, or by the first day of April, 1863, it shall be
4 the duty of the collector to proceed to the collection of
5 the same, by distress and sale of the goods, property,
6 estate or effect of the persons delinquent, giving at least
7 twenty days public notice of the time and place of sale
8 of any property, so distrained, and it shall be lawful
9 for the collector, in addition to raising the amount of
10 taxes due from such delinquent, by a sale of property to
11 collect the necessary and legal expenses attending such
12 sale, and it shall be lawful for any authorized deputy of
13 a collector to make such distress and sale.

1 SEC. 10. It shall be the duty of the several collectors
2 to pay into the Treasury of the Confederate States, the
3 taxes collected under the authority of this act, within such
4 time as the Secretary may direct after the collection of the
5 same, and for any failure to make such payment, such
6 collector shall be charged with an interest of five per
7 cent. per month, for all moneys retained in his possession

8 beyond the time at which he is required to pay over the
9 same by law, or by the regulations established by the
10 Secretary of the Treasury.

1 SEC. 11. Corporations, private banking and mercan-
2 tile associations, are intended to be embraced under the
3 word "persons" used in this act, and whenever the in-
4 comes of any corporation or association is returned by
5 the corporation or association, and the tax paid, the
6 income or dividend in the hands of the individuals shall
7 be exempt from the tax.

Hollinger Corp.
pH 8.5